

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH : NAGPUR

INCOME-TAX APPLICATION NO. 30 OF 1996

Office Notes, Office Memoranda of
Coram, appearances, Court's orders
or directions and Registrar's orders.

Court's or Judge's orders

CORAM : J.P. DEVADHAR AND
B.P. DHARMADHIKARI, JJ.
APRIL 21, 2007.

Heard Shri Jaiswal, learned counsel for
the applicant.

The dispute in this application pertains
to cancelling the penalty levied under Section
273(2)(c) of the Income-tax Act, 1961. The tax
effect involved in this application is only Rs.
25,250/-.

In view of the smallness of the tax
effect and decision of this Court in the case of
C.I.T. vs. Pithwa Engineering Works, reported at
(2005) 276 ITR 519, we do not consider this to be
a fit case for calling a statement of the case.

Accordingly application is dismissed.
Rule discharged. No costs.

JUDGE

JUDGE